## **ABSTRACT**

A process for preparing a water-absorbent resin comprising carrying out a reversed phase suspension polymerization in multi-steps of at least two steps when the water-absorbent resin is prepared by subjecting a water-soluble ethylenically unsaturated monomer to the reversed phase suspension polymerization, said process for preparing a water-absorbent resin being characterized by adding a phosphorus-containing compound to at least one step in the second and subsequent steps, to carry out the polymerization reaction. The water-absorbent resin can be suitably used in hygienic materials such as disposable diaper, incontinence pad and sanitary napkin, especially in disposable diaper.

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